
HOUSE BILL 2583

State of Washington

52nd Legislature

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By Representatives Wood, Kremen, Schmidt, Paris, R. Fisher, Beck, Heavey, Orr, Chandler and Winsley

Read first time 01/22/92. Referred to Committee on Transportation.

1 AN ACT Relating to fuel tax exemptions for power take-off units;
2 and amending RCW 82.36.280 and 82.38.080.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.36.280 and 1985 c 371 s 5 are each amended to read
5 as follows:

6 Any person who uses any motor vehicle fuel for the purpose of
7 operating any internal combustion engine not used on or in conjunction
8 with any motor vehicle licensed to be operated over and along any of
9 the public highways, and as the motive power thereof, upon which motor
10 vehicle fuel excise tax has been paid, shall be entitled to and shall
11 receive a refund of the amount of the motor vehicle fuel excise tax
12 paid on each gallon of motor vehicle fuel so used, whether such motor
13 vehicle excise tax has been paid either directly to the vendor from
14 whom the motor vehicle fuel was purchased or indirectly by adding the

1 amount of such excise tax to the price of such fuel. No refund shall
2 be made for motor vehicle fuel consumed by any motor vehicle as herein
3 defined that is required to be registered and licensed as provided in
4 chapter 46.16 RCW; and is operated over and along any public highway
5 except that a refund shall be allowed for motor vehicle fuel consumed:

6 (1) In a motor vehicle owned by the United States that is operated
7 off the public highways for official use;

8 (2) By auxiliary equipment not used for motive power, provided such
9 consumption is accurately measured by a metering device that has been
10 specifically approved by the department or is established by either of
11 the following formulae:

12 (a) For fuel used in pumping fuel or heating oils by a power take-
13 off unit on a delivery truck, refund shall be allowed claimant for tax
14 paid on fuel purchased at the rate of three-fourths of one gallon for
15 each one thousand gallons of fuel delivered: PROVIDED, That claimant
16 when presenting his claim to the department in accordance with the
17 provisions of this chapter, shall provide to said claim, invoices of
18 fuel oil delivered, or such other appropriate information as may be
19 required by the department to substantiate his claim; or

20 (b) For fuel used in operating a power take-off unit on a cement
21 mixer truck or load compactor on a garbage truck, claimant shall be
22 allowed a refund of twenty-five percent of the tax paid on all fuel
23 used in such a truck; and

24 (c) The department is authorized to establish by rule additional
25 formulae for determining fuel usage when operating other types of
26 equipment by means of power take-off units when direct measurement of
27 the fuel used is not feasible. The department is also authorized to
28 adopt rules regarding the usage of on board computers for the
29 production of records required by this chapter; and

1 (3) Before December 31, 1992, in a commercial vehicle as defined in
2 RCW 46.04.140 or a farm vehicle as defined in RCW 46.04.181, if the
3 motor vehicle fuel consumed contains nine and one-half percent or more
4 by volume of alcohol and the commercial vehicle or farm vehicle is
5 operated off the public highways of this state.

6 **Sec. 2.** RCW 82.38.080 and 1990 c 185 s 1 are each amended to read
7 as follows:

8 There is exempted from the tax imposed by this chapter, the use of
9 fuel for: (1) Street and highway construction and maintenance purposes
10 in motor vehicles owned and operated by the state of Washington, or any
11 county or municipality; (2) publicly owned fire fighting equipment; (3)
12 special mobile equipment as defined in RCW 46.04.552; (4) power pumping
13 units or other power take-off equipment of any motor vehicle which is
14 accurately measured by metering devices that have been specifically
15 approved by the department or which is established by either of the
16 following formulae: (a) Pumping propane, or fuel or heating oils or
17 milk picked up from a farm or dairy farm storage tank by a power take-
18 off unit on a delivery truck, at the rate of three-fourths of one
19 gallon for each one thousand gallons of fuel delivered or milk picked
20 up: PROVIDED, That claimant when presenting his claim to the
21 department in accordance with the provisions of this chapter, shall
22 provide to said claim, invoices of propane, or fuel or heating oil
23 delivered, or such other appropriate information as may be required by
24 the department to substantiate his claim; or (b) operating a power
25 take-off unit on a cement mixer truck or a load compactor on a garbage
26 truck at the rate of twenty-five percent of the total gallons of fuel
27 used in such a truck; and (c) the department is authorized to establish
28 by rule additional formulae for determining fuel usage when operating
29 other types of equipment by means of power take-off units when direct

1 measurement of the fuel used is not feasible. The department is also
2 authorized to adopt rules regarding the usage of on board computers for
3 the production of records required by this chapter; (5) motor vehicles
4 owned and operated by the United States government; (6) heating
5 purposes; (7) moving a motor vehicle on a public highway between two
6 pieces of private property when said moving is incidental to the
7 primary use of the motor vehicle; (8) transit services for only elderly
8 or handicapped persons, or both, by a private, nonprofit transportation
9 provider certified under chapter 81.66 RCW; and (9) notwithstanding any
10 provision of law to the contrary, every urban passenger transportation
11 system and carriers as defined by chapters 81.68 and 81.70 RCW shall be
12 exempt from the provisions of this chapter requiring the payment of
13 special fuel taxes. For the purposes of this section "urban passenger
14 transportation system" means every transportation system, publicly or
15 privately owned, having as its principal source of revenue the income
16 from transporting persons for compensation by means of motor vehicles
17 and/or trackless trolleys, each having a seating capacity for over
18 fifteen persons over prescribed routes in such a manner that the routes
19 of such motor vehicles and/or trackless trolleys, either alone or in
20 conjunction with routes of other such motor vehicles and/or trackless
21 trolleys subject to routing by the same transportation system, shall
22 not extend for a distance exceeding twenty-five road miles beyond the
23 corporate limits of the county in which the original starting points of
24 such motor vehicles are located: PROVIDED, That no refunds or credits
25 shall be granted on fuel used by any urban transportation vehicle or
26 vehicle operated pursuant to chapters 81.68 and 81.70 RCW on any trip
27 where any portion of said trip is more than twenty-five road miles
28 beyond the corporate limits of the county in which said trip
29 originated.